

## TAX REVIEW COMMISSION

MINUTES FOR THE EIGHTEENTH MEETING OF THE  
TAX REVIEW COMMISSION  
HELD AT NO.1 CAPITOL DISTRICT BUILDING  
250 S. HOTEL STREET  
OFFICE OF AGING CONFERENCE ROOM 410  
IN THE CITY AND COUNTY OF HONOLULU  
STATE OF HAWAII, ON WEDNESDAY, NOVEMBER 8, 2017 AT 1:00 PM

**Members Present:**

Colleen Takamura, Chair  
Vaughn Cook, Vice-Chair  
John Knox  
Nalani Kaina  
Raymond Blouin

**Members Absent:**

Dawn Lippert and Billy Pieper

**Staff:**

Seth Colby, Titin Sakata and Noe Kaawa

**Others:**

Randall Nishiyama, Department of the Attorney General  
Donald Rousslang, Department of Taxation  
Randy Bauer, PFM Group Consulting LLC  
Robert Nishimoto, Senate Ways and Means  
Daniel Grebence, Tax Foundation of Hawaii  
Kenny L. Rondes, Tax Foundation of Hawaii  
Megan Johnson, Office of the Auditor  
Chuck Narikiya, Office of the Auditor  
Mathew Ursua, CAN  
Peter Fritz

**CALL TO ORDER:**

Chair Takamura called the meeting to order at 1:02 PM.

**APPROVAL OF MINUTES:**

Chair Takamura said the first order of business was the approval of the minutes from the October 3, 2017. She asked if there was any motion to amend or approve the minutes.

Commissioner Knox moved the motion to approve the minutes from October 3, 2017 and Commissioner Cook seconded the motion. The motion carried unanimously.

**DISCUSSION AND ACCEPTANCE OF THE FINAL REPORT FROM THE PFM GROUP ON STUDIES OF HAWAII'S TAX SYSTEM:**

Chair Takamura said acceptance of the final report from the PFM Group was deferred till the next meeting.

**DISCUSSION AND APPROPRIATE ACTION RELATING TO THE TAX REVIEW COMMISSION'S REPORT AND ITS EVALUATION OF THE STATE'S TAX STRUCTURE AND RECOMMENDATION ON TAX REVENUES AND POLICY:**

(TO BE ADDED)

**WRITTEN COMMENTS ON HAWAII TAX STRUCTURE OR ITEMS LISTED ON THE AGENDA:**

There were no written comments to the TRC.

**PUBLIC COMMENTS ON HAWAII TAX STRUCTURE OR ITEMS LISTED ON THE AGENDA:**

There were no public comments to the TRC.

**NEXT MEETING:**

The meeting scheduled for Monday, December 11, 2017 at 1:00 PM was cancelled.

The next meeting was scheduled for Monday, December 18, 2017 at 1:00 PM.

**ADJOURNMENT:**

The meeting was adjourned at 3:42 PM.